



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Wendy Rossett
DOCKET NO.: 19-03358.001-R-1
PARCEL NO.: 05-30-200-002

The parties of record before the Property Tax Appeal Board are Wendy Rossett, the appellant, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, Ltd. in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$89,570
IMPR.: \$110,430
TOTAL: \$200,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.5-story dwelling¹ of frame exterior construction with 2,834 square feet of living area. The dwelling was constructed in 1951 and was 68 years old at the time of the appraisal. Features of the home include central air conditioning, and two fireplaces. The subject property features an attached 500-square foot two-car garage, a detached 864-square foot three-car garage, a 561-square foot inground swimming pool, and a tennis court which is described by the appraiser as being in such poor condition that it would be less expensive to remove than to repair. The property has a 153,526 square foot site and is located in Wheaton, Milton Township, DuPage County.

¹ The parties disagree as to the style of the dwelling which is characterized as a 1.5-story dwelling in the appellant's appraisal and as a ranch-style dwelling by the board of review. As the schematic attached to the property record card submitted by the board of review depicts that the subject has a 685-square foot second level, the Board finds that the dwelling is more properly characterized as a 1.5-story dwelling.

The appellant's appeal is based on overvaluation. The appellant submitted a restricted-use appraisal report with an estimated market value of \$520,000 as of January 1, 2019. The appraisal was prepared by Gregory Nold, MAI, a Certified General Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to establish an equitable ad valorem tax assessment.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value, the appraiser utilized seven comparable sales of properties located from .31 of a mile to 1.37 miles from the subject property. The comparables are described as one-story or two-story frame or masonry and frame dwellings that range in age from 32 to 61 years old and range in size from 2,112 to 3,698 square feet of living area. According to the appraisal, six of the comparables each have a full or partial basement, four of which have finished area. The comparables all have central air conditioning, one or two fireplaces, and an attached two-car or a three-car garage. Comparable #1 has a heated shed. Comparable #2 also has a detached one-car garage and an inground swimming pool. The dwellings are situated on sites ranging in size from 19,352 to 120,335 square feet of land area. The comparables sold from May 2017 to October 2018 for prices ranging from \$405,000 to \$562,500 or from \$121.76 to \$220.17 per square foot of living area, including land. After applying adjustments to the comparables for differences from the subject in lot size, golf course view, room count, dwelling size, number of fireplaces, exterior features, and garage size, the appraiser arrived at adjusted prices ranging from \$492,900 to \$545,900. Based on these adjusted sale prices, the appraiser arrived at an opinion of market value for the subject of \$520,000 as of January 1, 2019. Based on the evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,790. The subject's assessment reflects a market value of \$641,982 or \$226.53 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In response to appellant's evidence, the board of review disclosed that appellant's appraisal comparables #1, #2, #3 and #6 are not located in Milton Township, as is the subject.

In support of its contention of the correct assessment of the subject property, the board of review submitted property record cards and a grid analysis for the subject, appraisal comparables #4, #5 and #7,² and three comparable sales. The board of review's comparables are located from .51 of a mile to 2.45 miles from the subject and do not have the same neighborhood code as the subject. The comparables consist of ranch-style dwellings of frame or masonry exterior construction that were constructed from 1982 to 1991 and range in size from 2,578 to 3,100 square feet of living area. The comparables each have a finished basement, central air conditioning, one or three fireplaces, and an attached two-car garage containing either 528 or 600 square feet of building

² Appraisal comparables #4, #5 and #7 are located in Milton Township and have been renumbered on the board of review's grid analysis as comparables #1, #2 and #3. The appraisal comparables not located in Milton Township are not included on the board of review's grid.

area. The comparables are situated on lots that range in size from approximately 11,662 to 19,060 square feet of land area. The comparables sold from February to September 2017 for prices ranging from \$565,000 to \$745,000 or from \$219.16 to \$248.83 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds based on the evidence submitted for its review, a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal while the board of review provided evidence on three comparable sales.

The Board gives less weight to the conclusion of value contained in the appellant's appraisal as four of the comparables were not located in the same township as the subject.

The Board finds none of the comparables submitted in this record are particularly similar to the subject. The Board gives less weight to appellant's appraisal comparables #1, #2, #3 and #6, which are not located in Milton Township as is the subject, and appellant's comparable #5 (shown as comparable #2 on the board of review's grid) which has a finished basement, dissimilar to the subject which lacks a basement. The Board also gives less weight to the board of review's comparables, each of which is a minimum of 30 years newer than the subject and all of which have finished basements, dissimilar to the subject which lacks a basement. Further, board of review comparables #1 and #3 are each located more than two miles distant from the subject property.

The Board finds that the remaining two comparables, being appellant's appraisal comparables #1 and #3, while having varying degrees of similarity to the subject, were the best comparables submitted in this record. These two comparable were similar to the subject in location, dwelling size, and some features, although both comparables have much smaller sites and lack an additional garage or inground swimming pool as featured by the subject, suggesting upward adjustments are necessary to make them more similar to the subject. These comparables sold in June 2018 and July 2017 for \$410,000 and \$409,000 or for \$157.45 and \$143.56 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$641,982 or \$226.53 per square foot of living area, land included, which is higher than the best comparables submitted for the Board's consideration. After considering adjustments to these best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 16, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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